United States of America v. Carl Michael

PETITION TO ENFORCE IRS SUMMONS

Exhibit 1

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## UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MARYLAND

UNITED S	TATES OF AMERICA, and	)
	Petitioner	)
	v.	Civil Action No.
CARL MIC	HAEL, PRESIDENT	)
	Respondent.	ý

## **DECLARATION**

## K. KRUG declares:

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- I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division South Atlantic Compliance Area of the Internal Revenue Service at 31 HOPKINS PLAZA, BALTIMORE, MD 21201-2825.
- 2. In my capacity as a revenue officer I am conducting an investigation into the tax liability B C K ENTERPRISES INC for the calendar year(s) ended: 2010 .
- 3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 01/11/2012, an administrative summons, Internal Revenue Service Form 6637, 6638, to CARL MICHAEL, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
- 4. In accordance with Section 7603 of Title 26, U.S.C., on 01/11/2012, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, CARL MICHAEL, by personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

- On 01/11/2012, I served the notice required by Section 7609(a) of Title 26, 5 U.S.C., on CARL MICHAEL, by personal delivery, as evidenced in the certificate of service of notice on the reverse side of the summons.
- On 02/09/2012, the respondent CARL MICHAEL, did not appear in response to 6. summons. The respondent's refusal to comply with the summons continues to the date of this declaration.
- The books, papers, records, or other data sought by the summons are not 7. already in the possession of the Internal Revenue Service.
- All administrative steps required by the Internal Revenue Code for issuance of a 8. summons have been taken.
- 9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of B C K ENTERPRISES INC for the calendar year(s) ended 2010.

Executed this 5th day of Frank Rug, REVENUE OFFICER